

STATE OF NEW HAMPSHIRE

Annual Report of the Town of
Errol

FOR THE YEAR ENDING DECEMBER 31

1947

Sentinel Publishing Company, Colebrook, N. H.

STATE OF NEW HAMPSHIRE

Annual Report of the Town of
Errol

FOR THE YEAR ENDING DECEMBER 31

1947

Sentinel Publishing Company, Colebrook, N. H.

N
352.07
E72
1947

Officers

Selectmen

LESLIE G. HAWKINS CELIA G. HURLBERT
MERIT W. BEAN

Town Clerk

ARLINE M. GRAY

Treasurer

ESTELLA C. AKERS

Trustees of Public Library

MARGARET E. HAWKINS BARBARA BARNETT
WINNIFRED M. ARNO

Supervisors of Check List

ESTELLA C. AKERS ANNIS M. JORDAN
MARTHA M. LANE

Constable

JOHN J. TRAVERS JR.

Board of Health

JOHN J. TRAVERS JR.

Moderator

DWIGHT C. THURSTON

Auditor

THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Collector of Taxes

DWIGHT C. THURSTON

Light Department Collector

NORMAN O. THURSTON

Surveyor of Wood and Lumber

MERIT W. BEAN

Water Board

MERIT W. BEAN WALTER H. READIO
HARTLEY SWEATT

Committee for War Memorial

IVAN W. ARNO ARLINE M. GRAY
MERIT W. BEAN

Warrant

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Errol in the County of Coos in said State, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Errol on Tuesday, the 9th day of March, next at 9 of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.
3. To see what sum of money the town will vote to raise for the public library.
4. To see what sum of money the town will vote to raise for the fire department.
5. To see what sum of money the town will vote to raise for the police department.
6. To see what sum of money the town will vote to raise for the town poor.
7. To see what sum of money the town will vote to raise for Old Age Assistance.
8. To see what sum of money the town will vote to raise for the cemetery.
9. To see what sum of money the town will vote to raise for the White Mountains Region Associa-

tion for the purpose of issuing and distributing printed matter, newspaper and magazine advertising, and otherwise calling attention to the resources and advantages of the Town in cooperation with the other 45 towns in the White Mountains Region.

10. To see if the town will vote to install a new heating system in the town hall and to raise money to pay for the same.
11. To see what action the town will take in regard to procuring the services of a district nurse and raise money for the same.
12. To see if the town will vote to authorize the selectmen to secure the services of the State Tax Commission in reappraising the taxable property in the town in order to secure greater equality as between taxpayers, and to insure the assessment of all property in the town on the same standard of value, and to raise and appropriate money for the same.
13. To see what sum of money the town will vote to raise to finish laying new pipe to the Hepsy Brook reservoir.

Given under our hands and seal, this 23rd day of February, in the year of our Lord nineteen hundred and forty eight.

LESLIE G. HAWKINS
CELIA G. HURLBERT
MERIT W. BEAN
Selectmen of Errol

A true copy of Warrant—Attest:

LESLIE G. HAWKINS
CELIA G. HURLBERT
MERIT W. BEAN
Selectmen of Errol

BUDGET

Sources of Revenue	Actual Revenue Previous Year 1947	Estimated Revenue Ensuing Year 1948
From State:		
Interest and Dividends Tax	\$ 183.30	180.00
Savings Bank Tax	46.64	48.00
For Fighting Forest Fires		20.83
Reim. a-c Old Age Assistance	25.00	
From Local Sources Except Taxes:		
Rent of town hall and other bldgs.	192.00	200.00
Int. recd. on taxes and deposits	97.97	95.00
Refunds	7.30	
Loan from Light Dept.	3,000.00	
Income from municipally owned utilities:		
Water Departments	395.46	500.00
Motor Vehicle Permit Fees	569.74	650.00
Sale of Town Property	375.00	275.00
Cash Surplus		4,754.74
From Local Taxes other than Property Taxes:		
Poll Taxes—Regular @ \$2	132.00	132.00
National Bank Stock Taxes	58.05	58.05
Total Revenues from all Sources		
Except. Property Taxes	5,082.46	6,913.62
Amt. to be raised by Property Taxes		17,416.99
Total Revenues		\$24,330.61

Purposes of Expenditures	Actual Estimated Expenditures	
	Previous Year 1947	Ensuing Year 1948
Current Maintenance Expense:		
General Government		
Town Officers' Salaries	950.00	1,000.00
Town Officers Expenses	267.72	275.00
Election and Registration Expenses	49.00	75.00
Exp. Town Hall and other bldgs.	609.12	1,500.00
Protection of Persons and Property:		
Police Department		50.00
Fire Department	603.97	800.00
Bounties	67.50	
Health:		
Health Dept.	11.57	25.00
Vital Statistics	7.50	10.00
Highways and Bridges:		
Town Maintenance, Summer	15.40	
Town Maintenance, Winter	5.40	25.00
Street Lighting	365.00	365.00
Libraries	223.48	250.00
Public Welfare:		
Town Poor	734.00	200.00
Old Age Assistance	443.36	500.00
War Memorial	339.00	
Public Service Enterprises:		
Municipally owned Water and Electric Utilities	4,441.98	1,500.00
Cemeteries	174.95	200.00
Unclassified:		
Damages and Legal Expenses	291.68	
Advertising and Regional Associations		25.00
Abatements and refunds	98.50	300.00
On Temporary Loans	3,000.00	
Special Poll Tax	69.00	

Payments to Other Governmental Divisions:

County Taxes	2,927.69	3,000.00
Payments to School Districts	9,532.18	14,230.61
Total Expenditures	\$25,228.00	24,330.61

SELECTMEN'S REPORT**Summary Inventory**

Number of Polls, 94	
Lands and buildings	\$297,580.00
Growing Wood and Timber	215,120.00
Horses 26	2,725.00
Cows 58	6,475.00
Other Neat Stock 1	100.00
Sheep 27	290.00
Fowl 160	150.00
Vehicles 3	12,200.00
Boats and Launches 15	20,150.00
Wood lumber etc.	22,725.00
Gasoline pumps and tanks	1,715.00
Stock in trade	7,800.00
Aqueducts	126,000.00
	<hr/>
Approved tax rate—\$2.60	\$713,030.00

AMOUNT OF TAXES ASSESSED

Town Officers Salaries	\$ 1,000.00
Town Officers' Expenses	200.00
State Audit	50.00
Election and Registration	150.00
Town Hall and Buildings	150.00
Police department	50.00
Fire department	300.00

Libraries	250.00
Old Age Assistance	500.00
War Memorial	1,500.00
Town Poor	1,000.00
Water Utility	4,000.00
Cemeteries	200.00
County Tax	2,927.69
School Tax	8,996.78
Abatements and Refunds	356.44
	<hr/>
	\$21,630.91

**FINANCIAL REPORT OF THE TOWN OF ERROL
FOR FISCAL YEAR ENDING DECEMBER 31, 1947**

ASSETS

Cash:	
In hands of treasurer	\$ 5,657.86
Treasurer of Light Dept.	4,501.70
Accounts Due to the Town:	
Bounties	67.50
Forest fires	20.83
John Bolduc, forest fire	258.62
Patrick Roy, lots at Akers Pond	275.00
Uncollected light bills	133.32
Uncollected water rents	887.32
Uncollected Taxes:	
(a) Levy of 1947	1,566.08
	<hr/>
Total Assets	\$13,368.23
	<hr/>
Grand Total	\$13,368.23

LIABILITIES

Accounts Owed by the Town:	
Orders outstanding Light Dept.,	
Caterpillar engine	\$ 5,261.40
Water works	553.48

Library	108.14
War Memorial	1,161.00
State Audit	50.00
Due to School Districts:	
Dog licenses 1947	32.95
Balance of Appropriation	2,000.00
	<hr/>
Total Liabilities	\$ 9,166.97
Excess of assets over liabilities	4,201.26
	<hr/>
Grand Total	\$13,368.23

RECEIPTS

Current Revenue:

From Local Taxes:

Property Taxes	\$ 17,033.90
Poll taxes —Regular @ \$2	132.00
National Bank Stock taxes	58.05

Total of Current Year's taxes collected and remitted	\$17,223.95
Property Taxes, previous years	978.47
Poll taxes—Regular @ \$2	88.00
Interest received on taxes	30.41

From State:

Interest and dividend tax	183.30	
Savings Bank tax	46.64	
Reimbursement a-c old age assist.	25.00	254.94

From Local Sources, Except Taxes:

Dog licenses	36.00	
Rent of town property, town hall	122.00	
Interest received on deposits	67.56	
Income from departments, water rent	395.46	
Registration of motor vehicles, 1947 permits	569.74	
Rent from Frank Jipson house	70.00	
Income from Electric Utility	10,130.97	
	<hr/>	
		\$11,391.73

Total Current Receipts	<hr/>	\$29,967.50
------------------------	-------	-------------

Receipts Other than Current Revenue:

Temporary loans in anticipation of taxes during year from light Dept.	3,000.00	
Refunds	7.30	
Sale of town property	375.00	
		<hr/>
Total Receipts Other than Current Revenue	3,382.30	
		<hr/>
Total Receipts from all sources	33,349.80	
Cash on hand January 1, 1947	13,092.42	
		<hr/>
Grand Total		\$46,442.22

PAYMENTS**Current Maintenance Expenses:****General Government:**

Town officer's salaries	950.00	
Town officer's expenses	264.67	
Election and registration expenses	49.00	
Expenses town hall and other town buildings	609.12	1,872.79

Protection of Persons and Property:

Fire department, including forest fires	603.97	
Bounties	67.50	
Damage by dogs	305	674.52

Health:

Health department, including hospitals	11.57	
Vital statistics	7.50	19.07

Highways and Bridges:

Town Maintenance,:		
summer	\$15.40	
winter	\$5.40	
		<hr/>
	20.80	
Street lighting and sprinkling	365.00	
		<hr/>
General Expenses of Highway Department		385.80

Libraries		223.48
Old age assistance	443.36	
Town poor	734.00	

1,177.36

Memorial Day and Veterans' Asso., on War Memorial		339.00
--	--	--------

Public Service Enterprises:

Appropriations to water	4,441.98	
Electric Utilities	11,054.66	
Cemeteries, including hearse hire	174.95	

15,671.59
Unclassified:

Damages and legal expenses	291.68	
Taxes bought by town	10.00	
Discounts, Abatements and Refunds	88.50	390.18

Total Current Maintenance Expenses	\$20,753.79
---------------------------------------	-------------

Indebtedness:

Payments on temporary loans in anticipation of taxes to light Dept.	3,000.00
---	----------

Total Indebtedness Payments	3,000.00
-----------------------------	----------

Payments to Other Governmental Divisions:

Special Poll Taxes @ \$3 paid to state	69.00
Taxes paid to County	2,927.69
Payments to School Districts	9,532.18

Total Payments to other Governmental Divisions	\$12,528.87
---	-------------

Total Payments for all Purposes	36,282.66
---------------------------------	-----------

Cash on hand December 31, 1947	10,159.56
-----------------------------------	-----------

Grand Total	\$46,442.22
-------------	-------------

SCHEDULE OF TOWN PROPERTY

Town Hall, Lands and Buildings	\$ 9,000.00
Furniture and Equipment	1,200.00
Libraries, Lands and Buildings	1,400.00
Furniture and Equipment	800.00
Fire Department, Lands and Buildings	1,100.00
Equipment	2,000.00
Parks, Commons and Playgrounds	200.00
Water Supply, if owned by Town	4,000.00
Electric Light Plant, if owned by Town	36,000.00
Schools, Lands and Buildings	11,000.00
Equipment	3,000.00
Scott Grover estate	2,200.00
George Lizotte lot	50.00
Wm. Springer lot	75.00
N. R. Leach lot	200.00
Wild lot of land	1,000.00
	<hr/>
Total	\$73,225.00

TOWN CLERK'S REPORT

Received for licenses on 15 dogs (3 females, 12 males)	\$ 39.00
Fees retained	3.00
	<hr/>
	\$ 36.00
Paid Treasurer	\$ 36.00
Received 100 auto permits issued from Jan. 1, 1947 to Dec. 31, 1947	\$ 569.74
Paid Treasurer	\$ 569.74

TREASURER'S REPORT

Cash on hand Jan. 15, 1947	
Savings account	\$ 4,487.48
Check account	3,179.55

Receipts to Jan. 13, 1948	23,218.83	
	<hr/>	
		\$30,885.86
Payments to Jan. 13, 1948	25,228.00	
Savings Account	4,555.04	
Check account	1,102.82	
	<hr/>	
		\$30,885.86

TAX COLLECTOR'S REPORT

Dr.

1946

Uncollected Jan. 1, 1947	\$ 1,066.47	
Interest Collected	30.41	
	<hr/>	
		\$ 1,096.88

Cr.

Paid Treasurer		1,096.88
----------------	--	----------

1947

Dr.

Taxes committed to collector	18,725.98	
Bank Tax	58.05	
Added Taxes	6.00	
	<hr/>	
		\$18,790.03

Cr.

Remittances to Treasurer:		
Property Tax	17,091.95	
Poll Taxes	132.00	
Uncollected Dec. 31, 1947	1,566.08	
	<hr/>	
		\$18,790.03

DWIGHT C. THURSTON
Collector

SUMMARY OF RECEIPTS

D. C. Thurston, 1946 taxes	\$ 1,066.47
D. C. Thurston, int., on 1946 taxes	30.41
D. C. Thurston, 1947 taxes (property)	17,091.95
D. C. Thurston, 1947 polls	132.00
State of N. H., refund on Mary Davis O. A. A.	25.00
State of N. H., savings bank tax	46.64
State of N. H., int., and dividend tax	183.30
Bert Braun, refund on check	1.00
E. R. Eames, refund on check	6.30
Arline M. Gray, dog licenses	36.00
Arline M. Gray, auto permits	569.74
Linwood Jordan, rent of Frank Jipson house	70.00
Merit W. Bean, water rents	395.46
Savings bank interest	67.56
K. P's. hall, rent	50.00
Unity Temple, hall rent	24.00
Selectmen, hall rent (dances, shows etc.)	48.00
Selectmen, sale of S. A. Grover buildings	50.00
Selectmen, sale of lots at Akers Pond	325.00
Municipal Light Dept., loan	3,000.00
	<hr/> \$23,218.83

EXPENDITURES

Town Officers' Salaries:

N. O. Thurston, auditor	\$ 25.00
Arline M. Gray, town clerk	150.00
Estella C. Akers, treasurer	100.00
Leslie G. Hawkins, selectmen	175.00
Celia G. Hurlbert, selectman	150.00
Merit W. Bean, selectman	150.00
D. C. Thurston, tax collector	200.00
	<hr/>

\$ 950.00

Town Officers' Expenses:

Wheeler and Clark, stamp	2.03
Leslie G. Hawkins, expense	13.45
Sentinel Publishing Co., printing	
town reports	65.00
Roy G. Hamlin, town officers bonds	80.00
Thelma Morse Murphy, estate	
transfers	6.69
Edson C. Eastman, supplies	8.85
Est., of James P. Melzer, treasurers	
book	7.62
Celia G. Hurlbert, postage and supplies,	
assessors meeting and expense	33.50
Ida M. Horner, tax collector's Assn.,	
dues	2.00
Assn. of N. H., assessors, dues	2.00
Chas. A. Hardy, town clerk Assn.,	
dues	2.00
D. C. Thurston, tax bills	6.50
Arline M. Gray, issuing auto permits	36.75
Estella C. Akers, supplies	.28
City Nat'l Bank, service charge	1.05

267.72
Election and Registration:

Eva M. West, ballot clerk (1946)	8.00
Annis M. Jordan, supervisor	6.00
Martha M. Lane, supervisor	15.00
Estella C. Akers, supervisor	15.00
D. C. Thurston, moderator	5.00

49.00
Town Hall and other Town Buildings:

Eddy Reindeau, wood	63.00
Edson C. Eastman, filing cabinet	54.50
Lloyd Sweatt, janitor and supplies	72.70
Wilbur Chandler, cleaning	
basement	18.55
Harry Hurlbert, exp. on cabinet	3.70

Curtis Ferren, hauling rubbish	4.00
Stewart Frizzell, tuning and cleaning piano	8.00
G. O. Thurston, wood	127.50
Norman Jacobs, insurance	125.00
Municipal Light Dept., electricity	51.35
James Barnett, supplies	5.02
Merle Gray, janitor	37.50
Errol Water Works, water rent	30.00
E. R. Eames, plowing yard (refunded)	6.30
Eugene Veratti, janitor service	2.00

609.12

Fire Department:

C. C. Cummings, battery for truck	23.95
Lloyd Sweatt, janitor	64.40
Ralph Sweatt, watching fire	4.20
Wilbur Chandler, watching fire	4.20
Leslie Hawkins, labor on truck	6.00
E. R. Eames, labor on truck	5.15
Bert Braun, forest fires	230.91
State of N. H., forest fire	68.40
James Barnett, bread for firefighters	1.86
Leslie Hawkins, mowing grass for fire protection	18.00
N. O. Thurston, mowing grass for fire protection	28.10
Theodore Grover, mowing grass for fire protection	14.40
Ira C. Hawkins, mowing grass for fire protection	17.40
G. O. Thurston, wood	42.50
Roy G. Hamlin, insurance	25.00
Errol Municipal Light Dept., electricity	12.00
Merle Gray, janitor	37.50

603.97

Bounties:

Leslie Hawkins, bounties on hedgehogs	52.50	
A. A. Thurston, bounties on hedgehogs	3.00	
Celia Hurlbert, bounties on hedgehogs	12.00	
		<hr/>
		67.50

Health Department:

James Barnett, exp. on water bottles	1.21	
John J. Travers Jr., express on water bottles	1.05	
A. D. Gray, exp. on water bottles	1.31	
Fred McLeod, burning town dump	8.00	
		<hr/>
		11.57

Vital Statistics:

Arline M. Gray, statistics	7.50
----------------------------	------

Street Lighting:

Municipal Light Dept., street lights	365.00
--------------------------------------	--------

Old Age Assistance:

State of N.H. Welfare Dept., O.A.A.	443.36
-------------------------------------	--------

Town Poor:

Coos County Hospital, care of Frank Jipson	531.00	
Dr. Walter A. Bray, care of Frank Jipson	27.00	
Coos County Hospital, care of Dennis Ferren family	110.00	
Dr. Walter A. Bray, care of Dennis Ferren family	66.00	
		<hr/>
		734.00

War Memorial:

D. DuFresne and Son, payment on stone	339.00
---------------------------------------	--------

Cemeteries:

Hicks Hardware Store, grass seed, shears etc.	19.45	
O. W. Grover, labor and material at cemetery	155.50	
	<hr/>	174.95

Highway Maintenance:

Ralph Sweatt, cleaning sidewalk	7.70	
Kenneth Gray, cleaning sidewalk	7.70	
E. R. Eames, plowing town hall yard	5.40	
	<hr/>	20.80

County Tax:

J. Arthur Sullivan, county tax	2,927.69
--------------------------------	----------

Special Poll Tax:

F. Gordon Kimball, special poll taxes	69.00
---------------------------------------	-------

Legal Expense:

H. T. Woodard, surveying lots at Akers Pond	291.95
---	--------

Rebate on Taxes:

Jerrold West, rebate on taxes	82.00	
Wm. R. Hanson, rebate on taxes	6.50	
D. C. Thurston, rebate on polls	10.00	
	<hr/>	98.50

Errol School District:

School District, 1946		
appropriation	2,500.00	
School District, 1947		
appropriation	6,996.78	
School District, 1946 dog tax	35.40	
	<hr/>	
		9,532.18
Municipal Light Dept., payment of loan		3,000.00

LIBRARY REPORT

The average monthly circulation for 1947 was 99 books. Forty-five new books were bought and 40 books were donated.

Unexpended balance Dec. 31, 1947	\$ 81.62	
Appropriation	250.00	
	<hr/>	
		\$331.62

Expenditures

Rose Travers, librarian and		
cleaning	31.00	
Annis Jordan, librarian and		
cleaning	70.00	
Nellie Allen, librarian and cleaning	27.00	
Peoples Book Club, books	15.07	
Clarkson Publishers, books	29.82	
Gaylord Bros., supplies	2.05	
Harry Hikel, supplies	3.50	
Margaret Hawkins, books	2.69	
Municipal Light Dept., electricity	12.00	
Edward Bissonette, sanding and		
varnishing	30.35	
	<hr/>	
		\$223.48
Unexpended balance in town treasury		108.14
	<hr/>	
		\$331.62

Other books ordered but too late to bill on this report.

Estimated Expenses for Ensuing Year:

Librarian salary	\$ 180.00
Lights	12.00
Insurances	37.50
Books	100.00
Sign and miscellaneous	28.64
	<hr/>
	\$ 358.14

Appropriation for next year \$ 250.00
 198 books loaned by State and Bookmobile.

MARGARET A. HAWKINS
 BARBARA BARNETT
 WINNIFRED M. ARNO

Library Trustees

ERROL WATER WORKS

Uncollected January 1, 1947	\$ 711.96	
Bills for 1947	606.32	
	<hr/>	
		\$ 1,318.28
Paid Treasurer	395.46	
Discounted	35.50	
Uncollected	887.32	
	<hr/>	
		\$ 1,318.28

Payments

Cost of Chlorinator:

Wallace & Tirerman Co., machine	295.00
Wallace & Tierman Co., injector	22.62
Berlin Water Works, labor and	

fittings	113.59
Cleve West, drilling and fittings	7.98
Wilbur Chandler, digging	14.40
Walter Readio, wiring and material	13.00
Hughes Electric Shop, heat lamps	6.50
Arthur Grey, express	2.25

 475.34

Cost of Pipe and Fittings:

Rumford and Mexico water district pipe	1,298.00
Berlin Water Works, valves and tubing	235.97
Berlin Foundry & Machine, cast iron fittings	182.28
G. O. Thurston, trucking pipe	52.80
Morris & Co., sewer pipe	17.40
Arthur Grey, express	2.81
Lauren Bennett, express	.80
E. R. Eames, valve wrench	3.25

 1,793.31

Cost of Laying Pipe:

Cleve West, shovel digging ditch	321.00
Local Labor, digging and backfilling	875.40
Berlin Water Works, making connections	225.30
Riva & Stanley Co., making connections	31.13
G. O. Thurston, lumber frames	63.12
Curt Ferrin, truck	4.80
Jerald West, trucking stone	10.20
G. O. Thurston, truck	7.20
Everett Eames, bulldozing backfill	122.00
Everett Eames, fittings and kerosene	11.25
Ralph Martel, kerosene	6.17
Cleve West, fittings	8.61

 1,686.18

Cost of Grading and Tar:

State Highway Dept., grading labor	369.40	
Ellis Lane, sand	1.40	
Harry Little, gravel	5.60	
State Highway Dept., tar labor	28.80	
State Highway Dept., tar	80.95	
		<hr/>
		486.15

Lease of Reservoir:

Stephen Wheatland	1.00
-------------------	------

Receipts

Rents collected	395.46	
Appropriation	4,000.00	
Capital reserve fund	600.00	
Balance in Treasury, Jan. 1, 1947	117.90	
		<hr/>
Total Receipts		5,113.36
Total Payments		4,441.98
		<hr/>
Balance in Treasury, January 1, 1948		\$ 671.38

MUNICIPAL LIGHT DEPARTMENT**Receipts and Payments****Total Receipts:**

Total revenue from lights	\$ 7,080.49	
Lavingne's Red Wing Express, refund	1.00	
Davis Transformer Co., refund on transformer	44.48	
Leslie Hawkins, sale of junk	5.00	
Town of Errol, payment of loan	3,000.00	
		<hr/>
		\$10,130.97

Total Payments:

Total generation labor	1,200.17	
Total fuel and material	3,210.07	
Total generating equipment	1,616.87	
Total street light maintenance	12.56	
Total distribution maintenance	731.21	
Total expense	3,001.50	
Total plant expense	529.16	
Total line construction	404.15	
Total collecting expense	15.75	
Total salaries	333.22	
		<hr/>
		\$ 11,054.66

TREASURER'S REPORT**For The Year Ending December 31, 1947****Money on hand January 20, 1947:**

Check account	\$ 5,425.39	
Receipts to Jan. 20, 1948	10,130.97	
		<hr/>
		\$15,556.36
Payments to Jan. 20, 1948	11,054.66	
Balance in check account	4,501.70	
		<hr/>
		\$15,556.36

Light Plant Maintenance**Generating labor:**

G. O. Thurston, care of plant	\$1,095.00	
G. O. Thurston, labor at plant	15.09	
E. R. Eames, labor at plant	8.35	
Leslie Hawkins, labor at plant	59.00	
Treffe Hebert, labor at plant	22.73	
		<hr/>
		1,200.17

Fuel and Material:

Gulf Oil Corp., fuel and lubrication	3,210.07
--------------------------------------	----------

Street Light Maintenance:

James W. Barnett, bulbs for street lamps	12.56
--	-------

Distribution Maintenance:

Town of Magalloway Plantation, transformer	37.89
Davis Transformer Co., trans- formers	462.71
J. E. Faltin, express on transformers	17.25
E. R. Eames, labor on line and transformers	10.00
Lavigne's Red Wing Express, exp. on transformer	5.59
Walter H. Readio, labor on line and transformer	40.50
Merle Gray, exp. on transformer	3.09
Westinghouse Electric, transformers and supplies	150.43
G. O. Thurston, labor on transformer and line	3.75
	<hr/>
	731.21

Expense:

Treffe Hebert, rubber gloves	1.50
Town of Errol, temporary loan	3,000.00
	<hr/>
	3,001.50

Plant Expense:

G. O. Thurston, supplies for Diesel	132.77
J. E. Faltin, express on parts	6.17
A. D. Gray, COD on radiator and exp	113.55
Fairbanks, Morse & Co., repairs for Diesels	228.78
E. R. Eames, labor, plowing and	

supplies	18.08
Lavigne's Red Wing Express, exp.	
on parts	12.52
Treffe Hebert, labor and material	6.78
Hicks Hardware, supplies	5.63
Leslie Hawkins, labor and supplies	4.88

 529.16

Generation Equipment:

Arlington Marine Eng. Machinery	
Co., 2 marine engines	1,200.00
G. O. Thurston, trucking from N. Y.	
belting and batteries	179.40
Casellini-Venable Corp., Caterpillar	
parts	237.47

 1,616.87

Line Construction:

Westinghouse Electric, wire and	
supplies	164.92
J. E. Faltin, express	3.10
Donald McKenzie, labor on line	1.40
Nat Leach, labor on line	11.50
Theodore Grover, labor on line	14.00
Wilbur Chandler, labor on line	1.40
Leslie Hawkins, labor on line	100.50
Teles Lizotte, labor on line	9.30
G. O. Thurston, labor on line	26.28
Henry LePage, labor on line	20.25
Percy Hart, labor on line	51.50
Walter H. Readio, labor on line	

 404.15

Collecting Expense:

Roy G. Hamlin, collector's bond	5.00
Smith and Town, printing bills	10.75

 15.75

Salaries:

Estella C. Akers, treasurer	50.00	
N. O. Thurston, reading meters and collecting	283.22	
	<hr/>	333.22

COLLECTOR'S REPORT

Uncollected January 1, 1947	\$ 174.12	
Bills for lights 1947	7,039.69	
	<hr/>	\$7,213.81
Paid Treasurer	7,080.49	
Uncollected January 1, 1948	133.32	
	<hr/>	\$7,213.81

NORMAN O. THURSTON

Collector

**REPORT OF AN AUDIT AND EXAMINATION
OF THE ACCOUNTS OF THE TOWN OF ERROL**

made by

THE DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

February 3-5, 1948

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 16, 1948

**Board of Selectmen
Errol, New Hampshire**

Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Errol covering the fiscal year ended December 31, 1947, which was made by this Division in accordance with the vote of the town.

Scope of Audit

Included in the audit and examination were the accounts of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Water Department Collector and the Municipal Light Department.

Financial Statements

Comparative Balance Sheets, Dec. 31, 1946-Dec. 31, 1947: (Exhibit A)

Comparative Balance Sheets as of December 31, 1946, and December 31, 1947, are presented in Exhibit A. As indicated therein the Surplus decreased by \$8,539.70 during the year.

Analysis of Change in Financial Condition: (Exhibit B)

An analysis of the change in financial condition of the town during the year is made in Exhibit B, with the factors which caused the change indicated therein.

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues:

(Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1947, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D), a net overdraft of appropriations of \$685.38, less a net revenue surplus of \$334.44, resulted in a net budget deficit of \$350.94.

Summary of Receipts and Expenditures: (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1947, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance, as of December 31, 1947, is indicated in Exhibit F.

Statistical Tables:

The second section of the report is comprised of statistical tables covering the ten year period from 1937 to 1946. These are as follows:

- I Comparative Balance Sheets
- II Comparative Statement of Indebtedness,

Valuation and Taxes

III Comparative Statement of Taxable Valuation and Taxes Assessed.

Audit Procedure

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures were verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks.

General Comments

The accounts and records of all town officials were found in good condition and the accounting procedure conformed to the uniform system prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Errol for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER

Director
Division of Municipal Accounting
State Tax Commission

Norman P. Schauer, Auditor
Roger G. Guilmette, Accountant

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 16, 1948

CERTIFICATE OF AUDIT

This is to certify that we have audited the accounts and records of the Town of Errol for the fiscal year ended December 31, 1947, and found them to be in good order. In our opinion the Exhibits included herewith present a correct statement of the financial condition of the Town of Errol and the result of operations for the fiscal year ended December 31, 1947

Respectfully submitted,

HAROLD G. FOWLER

Director

Division of Municipal Accounting
State Tax Commission

Norman P. Schauer, Auditor
Roger G. Guilmette, Accountant

TOWN OF ERROL

INDEX

EXHIBITS:

- A Comparative Balance Sheets
- B Analysis of Change in Financial Condition

- C Comparative Statement of Appropriations and Expenditures
- D Comparative Statement of Estimated and Actual Revenues
- E Classified Summary of Receipts and Expenditures
- F Summary of Receipts and Expenditures and Proof of Treasurer's Balance
- G Summary of Warrant, Levy of 1947
- H Summary of Warrant, Levy of 1946
- I Summary of Town Clerk's Motor Vehicle Permit and Dog License Account
- J Summary of Errol Public Library Account
- K Summary of Water Collector's Account
- L Municipal Light Department, Summary of Receipts and Expenditures and Proof of Treasurer's Balance
- M Municipal Light Department, Summary of Accounts Receivable Account
- N Town Officers' Surety Bonds

TABLES:

- I Comparative Balance Sheets, Ten Year Period
- II Comparative Table of Indebtedness, Valuation and Taxes, Ten Year Period
- III Comparative Table of Taxable Valuation and Taxes Assessed

EXHIBIT A

 Town of Errol

COMPARATIVE BALANCE SHEETS

December 31, 1946 - December 31, 1947

Assets:	Dec. 31, 1946	Dec. 31, 1947
---------	---------------	---------------

Cash on Hand:

In Hands of

Treasurer	7,667.03	5,657.86
-----------	----------	----------

In hands of Light

Dept. Treas.	5,425.39	4,501.70
--------------	----------	----------

	<hr/> 13,092.42	<hr/> 10,159.56
--	-----------------	-----------------

Accounts due to town:

From State of N. H.:

Bounties	67.50
----------	-------

Forest Fires	20.83
--------------	-------

	<hr/> 88.33
--	-------------

Other Bills due town:

Uncol. Light bills	174.12	133.32
--------------------	--------	--------

Uncol. Water reñts	712.46	887.32
--------------------	--------	--------

Notes on 1928 taxes
and Int., C. S.

Ferren	856.51
--------	--------

Magalloway fires 125.00

Sale of Town

Property	275.00
----------	--------

John Bolduc, fight-
ing forest fires

258.62

<hr/> 1,868.09	<hr/> 1,554.26
----------------	----------------

Uncollected Taxes:

Levy of 1946	1,066.47	
Levy of 1947		1,566.08

Total Assets	\$16,026.98	13,368.23
--------------	-------------	-----------

Liabilities:	Dec. 31, 1946	Dec. 31, 1947
---------------------	----------------------	----------------------

Accounts Owed by Town:

Bills Outstanding:		
Light Dept.		5,261.40

Due to State:

Special Poll Taxes,		
Collected	69.00	

Unexpended Balances of**Special Appropriations:**

Water Utility	553.48	
Library	81.82	108.14
War Memorial		1,161.00
State Audit		50.00
	<hr/>	<hr/>
	81.62	1,872.62

Due to School District:

1946-47

Appropriation 2,500.00

1947-48

Appropriation		2,000.00
Dog Licenses	35.40	32.95
	<hr/>	<hr/>
	2,535.40	2,032.95

Capital Reserve Fund:

Water Dept.	600.00	
-------------	--------	--

Total Liabilities	3,286.02	9,166.97
Surplus	12,740.96	4,201.26

Total Liabilities and Surplus	\$16,026.98	13,368.23
----------------------------------	-------------	-----------

EXHIBIT B

Town of Errol
ANALYSIS OF CHANGE IN
FINANCIAL CONDITION

Fiscal Year Ended December 31, 1947

Surplus, December 31, 1946	\$12,740.96
Surplus, December 31, 1947	4,201.26
	<hr/>
Net Decrease in Surplus	\$8,539.70

Analysis of Decrease in Surplus

Decreases:

Net Budget Deficit	350.94
1946 Cash Surplus used to reduce	
1947 Tax Rate	1,710.67
Decrease in Accts. Receivable	293.00
Increase in Accts. Payable	5,261.40
Decrease of Light Dept., cash	
on hand	923.69
	<hr/>
Net Decrease in Surplus	\$8,539.70

EXHIBIT C

Town of Errol

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ended December 31, 1947

Fwd. from 1946	Appro- priations	Receipts Total & Reim-Amount bursements Available	Expendi- tures	Balances Unex- pended	Forwarded to 1948 Over-Assets draft Lia- bilities
Town Officers'					
Salaries	1,000.00	1,000.00	950.00	50.00	
Town Officers'					
Expenses	200.00	200.00	264.67	64.67	
State Audit	50.00	50.00			50.00
Election and					
Registration	150.00	150.00	49.00	101.00	
Town Hall &					
other Bldgs.	150.00	6.30	609.12	452.82	
Police Dept.	50.00	50.00		50.00	
Fire Dept.	300.00	1.00	603.97	302.97	
Bounties			67.50	67.50	
Health Dept.			11.57	11.57	
Vital Statistics			7.50	7.50	
Town Maintenance			20.80	20.80	
Street Lighting			365.00	365.00	

Libraries	81.62	250.00	331.62	223.48	108.14
Old Age					
Assist.		500.00	525.00	443.36	81.64
Town Poor		1,000.00	1,000.00	734.00	266.00
War Memorial		1,500.00	1,500.00	339.00	1,161.00
Water					
Utility	600.00	4,000.00	395.46	4,995.46	4,441.98
Cemeteries		200.00	200.00	174.95	25.05
Damages &					
Legal Exp.					
Abatements &				291.68	291.68
Refunds		356.44	356.44	98.50	257.94
Temporary					
Loan		3,000.00	3,000.00	3,000.00	
Special polltaxes					
to state	69.00		69.00	69.00	
County Tax		2,927.69	2,927.69	2,927.69	
School Dist:					
1946-47 Appro-					
priations	2,500.00		2,500.00	2,500.00	
1947-48 Appro-					
priations	8,996.78		8,996.78	6,996.78	2,000.00
Dog					
Licenses	35.40		36.00	71.40	35.40)

Less: damage					
by dogs			3.05)		
	\$3,286.02	21,630.91	3,463.76	28,380.69	25,228.00
				831.63	1,517.01
				67.50	
					32.95
					3,905.57

EXHIBIT D**Town of Errol****COMPARATIVE STATEMENT OF ESTIMATED
AND ACTUAL REVENUES****Fiscal Year Ended December 31, 1947****Revenues**

	Estimated	Actual	Excess	Deficit
Interest and				
Dividend Tax	\$ 182.44	183.30	.86	
Savings Bank Tax	44.72	46.64	1.92	
Motor Vehicle				
Permit fees	425.00	569.74	144.74	
Rent of Town				
Property	100.00	192.00	92.00	
Int. recd. on taxes	25.00	30.41	5.41	
Sale of Tax				
Deeded Property	300.00	375.00	75.00	
Surplus Cash used to re-				
duce 1947 tax rate	1,710.67	1,710.67		
Int. on deposits	66.25	67.56	1.31	
Added Taxes		6.00	6.00	
Excess of taxes com-				
mited over Budgetary				
requirements		7.20	7.20	
Total	\$2,854.08	3,188.52	334.44	

Budget Summary

Overdrafts of	
Appropriations	1,517.01
Unexpended Balances	
of Appropriations	831.63
Net Overdraft of	
Appropriations	685.38

Actual Revenues	3,188.52	
Estimated Revenues	2,854.08	
	<hr/>	
Net Revenue Surplus		334.44
		<hr/>
Net Budget Deficit		\$350.94

EXHIBIT E

Town of Errol

CLASSIFIED SUMMARY OF RECEIPTS AND EXPENDITURES

Fiscal Year Ended December 31, 1947

Receipts

Current Revenue:

From Local Taxes:

Property Taxes, current year	\$17,033.90	
Poll Taxes, current year	132.00	
National Bank Stock Tax	58.05	
	<hr/>	
Total Current Year Taxes remitted		\$17,223.95
Property Taxes, 1946	978.47	
Poll Taxes, 1946	88.00	
Interest, 1946	30.41	
	<hr/>	
		1,096.88

From State:

Reim. a-c Old Age Assistance	25.00	
Interest and Dividend Tax	183.30	
Savings Bank Tax	46.64	
	<hr/>	
		254.94

From Local Sources Except Taxes:

Dog Licenses	36.00
Motor Vehicle Permits	569.74
Rent of Town Property	70.00

Rent of Town Hall	122.00	
Water Rents	395.46	
Interest on Savings Accounts	67.56	
		<hr/>
		1,260.76
Total Current Revenue		<hr/>
		19,836.53

Receipts Other than Current Revenue:

Temporary Loan	3,000.00	
Refunds:		
Fire	1.00	
Town Hall	6.30	
		<hr/>
		7.30
Sale of Tax Deeded Property	375.00	
		<hr/>
Total Revenue Other than Current Revenue	3,382.30	
Total Receipts from all Sources		<hr/>
		23,218.83
Cash on hand, January 1, 1947		7,667.03
		<hr/>
Grand Total		\$30,885.86

Expenditures

General Government:

Town Officers' Salaries	\$ 950.00	
Town Officers' Expenses	264.67	
Election and Registration Expenses	49.00	
Expenses, Town Hall & other Bldgs.	609.12	
		<hr/>
		1,872.79

Protection of Persons and Property:

Fire Department	603.97	
Bounties	67.50	
Damages by Dogs	3.05	
		<hr/>
		674.52
Health:		
Health Department	11.57	

Vital Statistics	7.50	
	<hr/>	19.07
Highways and Bridges:		
Town Maintenance:		
Summer	15.40	
Winter	5.40	
	<hr/>	
	20.80	
Street Lighting	365.00	
	<hr/>	
		385.80
Libraries		223.48
Public Welfare:		
Old Age Assistance	443.36	
Town Poor	734.00	
	<hr/>	
		1,177.36
Patriotic Purposes:		
War Memorial		339.00
Public Service Enterprises:		
Water Works	4,441.98	
Cemeteries	174.95	
	<hr/>	
		4,616.93
Unclassified:		
Damages and Legal Expenses	291.68	
Abatements and Refunds	98.50	
	<hr/>	
		390.18
Indebtedness:		
Payment on Temporary Loan		3,000.00
Payments to Other Governmental Divisions:		
Special Poll Taxes @\$3.00, paid to state	69.00	

Taxes paid to County	2,927.69	
Payments to School District:		
1946-47 Approp.	2,500.00	
1947-48 Approp.	6,996.78	
1946 Dog Licenses	35.40	
	<hr/>	
	9,532.18	
		12,528.87
		<hr/>
Total Payments for all Purposes		25,228.00
Cash on hand Dec. 31, 1947		5,657.86
		<hr/>
Grand Total		\$30,885.86

EXHIBIT F

Town of Errol

SUMMARY OF RECEIPTS AND EXPENDITURES AND PROOF OF TREASURER'S BALANCE

Fiscal Year Ended December 31, 1947

Cash on hand December 31,		
1946	\$ 7,667.03	
Receipts during year	23,218.83	
	<hr/>	
		30,885.86
Expenditures during year		25,228.00
		<hr/>
Cash on hand, December 31, 1947		5,657.86

Proof of Treasurer's Balance

Balance in Berlin City National Bank as		
per statement dated December		
31, 1947	5,728.43	
Plus Deposit January 13, 1948	2,252.13	
	<hr/>	
		7,980.56

Less Checks outstanding	6,877.74	
	<hr/>	1,102.82
Plus City Savings Bank Acc't No. 6040, Berlin, N. H. 1-13-48	4,555.04	
	<hr/>	
Reconciled Bank Balance, December 31, 1947		5,657.86

EXHIBIT G

Town of Errol

SUMMARY OF WARRANT

LEVY OF 1947

Fiscal Year Ended December 31, 1947

Debits:	Total	Property	Polls
Taxes committed to collector			
	\$18,725.98	18,543.98	182.00
National Bank stock tax	58.05	58.05	
Added Taxes	6.00		6.00
Total	<hr/> \$18,790.03	18,602.03	188.00
Credits:			
Remittances to treasurer	17,223.95	17,091.95	132.00
Uncollected Taxes	1,566.08	1,510.08	56.00
Total	<hr/> \$18,790.03	18,602.03	188.00

EXHIBIT H**Town of Errol****SUMMARY OF WARRANT
LEVY OF 1946****Debits: Total Property Polls Interest**

Uncollected Taxes Dec.				
31, 1946	\$1,066.47	968.47	98.00	
Interest Collected	30.41			30.41
Total	\$1,096.88	968.47	98.00	30.41

Credits:

Remittances to				
Treasurer	1,086.88	966.47	90.00	30.41
Abated	10.00	2.00	8.00	
Total	\$1,096.88	968.47	98.00	30.41

EXHIBIT I**Town of Errol****SUMMARY OF TOWN CLERK'S MOTOR VEHICLE****PERMIT AND DOG LICENSE ACCOUNT****Fiscal Year Ended December 31, 1947****Debits:****Motor Vehicle Permits Issued:**

1946 Permits, 167607	\$ 2.64	
1947 Permits, 41651-41750	567.10	
		569.74
Dog Licenses Issued:		
3 Females @ \$5.00	15.00	

12 Males @ 2.00	24.00	
	<hr/>	
	39.00	
Less Fees retained	3.00	
	<hr/>	
		36.00
		<hr/>
Total		605.74
Credits:		
Remittances to Treasurer:		
Motor Vehicle Permits	569.74	
Dog Licenses	36.00	
	<hr/>	
Total		\$ 605.74

EXHIBIT J

Town of Errol

SUMMARY OF ERROL PUBLIC LIBRARY ACCOUNT

Fiscal Year Ended December 31, 1947

Receipts

Balance January 1, 1947	\$ 81.62
Appropriation	250.00
	<hr/>
Total	331.62

Expenditures

Librarian	128.00	
Books	49.63	
Printing Costs	3.50	
Labor	30.35	
Electricity	12.00	
	<hr/>	
		223.48
Unexpended Balance, December 31, 1947		108.14
		<hr/>
Total		\$ 331.62

EXHIBIT K**Town of Errol****ERROL WATER WORKS****SUMMARY OF WATER COLLECTOR'S ACCOUNT****Fiscal Year Ended December 31, 1947.****Debits:**

Uncollected water rents January 1,		
1947	711.96	
Bills for 1947	606.32	
	<hr/>	1,318.28

Credits

Remittance to Treasurer	395.46	
Discounts Allowed	35.50	
Uncollected water rents December		
31, 1947	887.32	
	<hr/>	\$1,318.28

EXHIBIT L**Town of Errol****MUNICIPAL LIGHT DEPARTMENT****SUMMARY OF RECEIPTS AND EXPENDITURES****AND PROOF OF TREASURER'S BALANCE****Fiscal Year Ended December 31, 1947**

Cash on hand December 31, 1946	5,425.39
--------------------------------	----------

Receipts:

Revenue from sale of Electricity	7,080.49
----------------------------------	----------

Rebate on transformer	44.48	
Junk sold	5.00	
Refund on express	1.00	
Temporary loan borrowed by town	3,000.00	
		<hr/>
		10,130.97
		<hr/>
		15,556.36

Expenditures:

Generation labor	1,200.17	
Fuel and material	3,210.07	
Equipment	1,616.87	
Street lighting maintenance	12.56	
Distribution maintenance	731.21	
Expense	1.50	
Plant Expense	529.16	
Line Construction	404.15	
Collecting expense	15.75	
Salaries	333.22	
Temporary loan to town	3,000.00	
		<hr/>
		11,054.66
		<hr/>
Cash on hand December 31, 1947		4,501.70

Proof of Balance:

Balance in Colebrook National Bank, as per statement dated December 22, 1947	237.01	
Plus:		
Deposits January 3, 1948	3,840.25	
Deposits January 17, 1948	1,772.35	
		<hr/>
		5,612.60
		<hr/>
		5,849.61
Less:		
Checks Outstanding		1,347.91
		<hr/>
		\$4,501.70

EXHIBIT M**Town of Errol****MUNICIPAL LIGHT DEPARTMENT****SUMMARY OF ACCOUNTS RECEIVABLE****ACCOUNT****Fiscal Year Ended December 31, 1947**

Uncollected Accounts Dec. 31, 1946	174.12	
Billings for 1947	7,039.69	
	<hr/>	
	7,213.81	
Collections During 1947	7,080.49	
	<hr/>	
Uncollected Account Dec. 31, 1947		\$133.32

EXHIBIT N**Town of Errol****TOWN OFFICERS' SURETY BONDS**

1947

	Number	Amount	Term Beginning
Tax Collector:			
Dwight C. Thurston			
Maryland Casualty Co	610780	5,000.00	Mar 11 '47
Treasurer:			
Estella C. Akers			
Maryland Casualty Co	610734	10,000.00	Mar 11 '47
Town Clerk:			
Arline M. Gray			
Maryland Casualty Co	538330	1,000.00	Mar 11 '47
Municipal Light Dept. Collector:			
Norman O. Thurston			
Maryland Casualty Co	538329	1,000.00	Mar 11 '47

TABLE I
Town of Errol
COMPARATIVE BALANCE SHEETS
Ten Year Period

Assets

1938	1939	1940	1941	1942
Cash				
\$ 7,014.99	12,707.14	6,304.10	9,049.01	10,223.01
Accounts Receivable				
1,795.73	2,763.19	3,145.05	3,081.76	1,460.46
Unredeemed Taxes				
174.38	212.00	11.56		
Uncollected Taxes				
5,143.38	2,562.17	2,490.67	1,731.01	1,556.94
<hr/> Total Assets				
\$14,128.48	18,244.81	11,951.38	13,861.78	13,240.41

Liabilities

Accounts Payable				
\$ 3,164.15	10,124.80	5,712.80	3,569.74	4,080.22
Long Term Notes Outstanding				
		1,500.00	3,500.00	3,500.00
Total Liabilities				
3,164.15	10,124.80	7,212.80	7,069.74	7,580.22
Surplus				
10,964.33	8,120.01	4,738.58	6,792.04	5,660.19
<hr/> Total Liabilities and Surplus				
\$14,128.48	18,244.81	11,951.38	13,861.78	13,240.41

TABLE I
Town of Errol
COMPARATIVE BALANCE SHEETS
Ten Year Period

Assets					
1943	1944	1945	1946	1947	
Cash					
\$ 9,181.88	14,232.69	11,719.04	13,092.42	10,159.56	
Accounts Receivable					
1,604.67	1,840.06	1,778.58	1,868.09	1,642.59	
Unredeemed Taxes					
89.21	174.99				
Uncollected Taxes					
1.349.86	1.615.28	900.97	1.066.47	1,566.08	
<hr/>					
Total Assets					
\$12,225.62	17,863.02	14,398.59	16,026.98	13,368.23	
<hr/>					
Liabilities					
Accounts Payable					
\$ 45.09	4,388.40	216.00	2,686.02	8,613.49	
Capital Reserve Funds					
		300.00	600.00		
Long Term Notes Outstanding					
2,500.00	2,500.00	2,500.00			
Total Liabilities					
2,545.09	6,888.40	3,016.00	3,286.02	8,613.49	
Surplus					
9.680.53	10.974.62	11.382.59	12.740.96	4.754.74	
<hr/>					
Total Liabilities and Surplus					
\$12,225.62	17,863.02	14,398.59	16,026.98	13,368.23	

TABLE II

Town of Errol

COMPARATIVE TABLE OF INDEBTEDNESS, VALUATION AND TAXES

Ten Year Period

Fiscal Year Ended	Long Term Notes	Surplus	Valuation	Total Taxes Assessed	Uncollected taxes	Unreemmed taxes	Local tax rate per \$100	Ave. State tax rate per \$100
Jan 31 1939 \$		10,964.33	724,600.00	16,018.36	5,143.38	174.38	2.16	3.48
Jan 31 1940		8,120.01	639,332.00	15,388.90	2,562.17	212.31	2.35	3.45
Jan 31 1941	1,500.00	4,738.58	647,108.00	13,947.86	2,490.67	11.56	2.10	3.41
Jan 31 1942	3,500.00	6,792.04	703,590.00	12,997.51	1,731.01		1.80	3.35
Jan 31 1943	3,500.00	5,660.19	676,998.00	12,490.76	1,556.94		1.80	3.23
Jan 31 1944	2,500.00	9,680.53	670,904.00	12,173.80	1,349.86	89.21	1.77	3.03
Dec 31 1944	2,500.00	10,974.62	636,666.00	12,545.70	1,615.28	174.99	1.93	3.07
Dec 31 1945	2,500.00	11,382.59	640,326.00	9,759.69	900.97	-	1.44	3.26
Dec 31 1946		12,740.96	685,758.00	13,949.21	1,066.47		2.00	3.47
Dec 31 1947		4,754.74	713,030.00	18,776.83	1,566.08		2.60	3.71

COMPARATIVE TABLE OF TAXABLE VALUATION AND TAXES ASSESSED

TABLE III

	Town of Errol				
	Ten Year Period				
	1938	1939	1940	1941	1942
Lands and Buildings	\$488,575.00	489,675.00	483,845.00	474,745.00	474,145.00
Growing Wood & Timber					
Horses	9,125.00	4,825.00	4,800.00	5,450.00	4,830.00
Cows	2,805.00	3,000.00	3,130.00	3,825.00	5,235.00
Other Neat Stock	290.00	275.00	210.00	270.00	370.00
Sheep	180.00	220.00	275.00	250.00	298.00
Hogs					70.00
Fowls		50.00	100.00		40.00
Vehicles and Tractors					
Portable Mills, Boats, etc.	20,635.00	20,985.00	20,985.00	18,800.00	22,000.00
Wood and Lumber	87,525.00	7,472.00	12,708.00	80,200.00	49,590.00
Gasoline Pumps and Tanks	1,915.00	2,780.00	2,805.00	2,800.00	2,220.00
Stock in Trade	7,050.00	5,050.00	5,500.00	5,250.00	6,700.00
Aqueducts	103,000.00	103,000.00	110,000.00	110,000.00	110,000.00
Mills & Machinery	3,500.00	2,000.00	2,750.00	2,000.00	1,500.00
Total Valuation	\$724,600.00	639,332.00	647,108.00	703,590.00	676,998.00

Tax Rate Per \$100.00	2.16	2.35	2.10	1.80	1.80
Property Taxes	\$ 15,651.36.	15,024.30	13,589.26	12,664.71	12,185.96
National Bank Stock Taxes	61.00	60.60	60.60	58.80	58.80
Poll Taxes:					
Regular Polls @ \$2	306.00	304.00	298.00	274.00	246.00
Special Polls @ \$3					
Total Taxes Assessed	\$ 16,018.36	15,388.90	13,947.86	12,997.51	12,490.76

TABLE III
Town of Errol
COMPARATIVE TABLE OF TAXABLE VALUATION AND TAXES ASSESSED

	Ten Year Period				
	1943	1944	1945	1946	1947
Land and Buildings	\$466,620.00	270,220.00	270,825.00	292,485.00	297,580.00
Growing Wood & Timber		198,100.00	198,100.00	208,250.00	215,120.00
Horses	5,050.00	3,060.00	1,880.00	1,785.00	2,725.00
Cows	6,095.00	6,695.00	6,435.00	7,040.00	6,475.00
Other Neat Stock	505.00	400.00	250.00	175.00	100.00
Sheep	642.00	516.00	396.00	264.00	290.00
Hogs		35.00			
Fowls	120.00	75.00	150.00	262.00	150.00
Vehicles and Tractors		10,900.00	16,300.00	20,700.00	12,200.00
Portable, Mills, Boats, Etc.	21,350.00	21,500.00	19,800.00	19,255.00	20,150.00
Wood and Lumber	52,857.00	8,200.00	735.00	1,212.00	22,725.00
Gasoline Pumps & Tanks	1,965.00	1,965.00	2,205.00	2,330.00	1,715.00
Stock in trade	4,200.00	4,000.00	3,250.00	6,000.00	7,800.00
Aqueducts	110,000.00	110,000.00	120,000.00	126,000.00	126,000.00
Mills & Machinery	1,500.00	1,000.00			
Total Valuation	\$670,904.00	636,666.00	640,326.00	685,758.00	713,030.00

Tax Rate Per \$100.00	1.77	1.93	1.44	2.00	2.60
Property Taxes	11,875.00	12,287.65	9,220.69	13,715.16	18,538.78
National Bank Stock Taxes	58.80	58.05	69.00	58.05	58.05
Poll Taxes:					
Regular Polls @ \$2	240.00	200.00	182.00	176.00	180.00
Special Polls @ \$3		318.00	288.00		
Total Taxes Assessed	\$ 12,173.80	12,863.70	9,759.69	13,949.21	18,776.83

REPORT OF THE SCHOOL DISTRICT

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Errol, in the County of Coos, qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said District, on the 9th day of March, 1948, at 1:30 o'clock in the afternoon, to act upon the following articles:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers heretofore chosen, and pass any vote relating thereto.
7. To choose an Auditor for the ensuing year.
8. To see if the district will vote to make any alterations in the amount of money required to be assessed for the ensuing year for the support of obligations of the district, as determined by the School Board in its annual report.

9. To transact any other business that may lawfully come before said meeting.

Given under our hands at said Errol this 29th day of January, 1948:

IVAN ARNO
ZILLAH M. THURSTON
DOROTHY Y. CAMPBELL

School Board

A true copy of warrant—Attest:

IVAN ARNO
ZILLAH M. THURSTON
DOROTHY Y. CAMPBELL

School Board

REPORT OF SCHOOL BOARD

Organization	Term Expires
Chairman, Ivan W. Arno	1948
Secretary, Mrs. Dorothy Campbell	1949
Member, Mrs. Zillah M. Thurston	1950
Clerk, Arline M. Gray	
Treasurer, Estella C. Akers	
Auditor, Norman O. Thurston	
Moderator, George O. Thurston	
Supt. of Schools, David Appleton	
Board meetings are held at call of Chairman	

TREASURER'S REPORT

For the Fiscal Year Ended June 30, 1947

Summary

Cash on hand June 30, 1946	\$ 2,191.98
Received from selectmen for current year	\$ 7,500.00
Received from all other sources	1,789.92
	<hr/> 9,289.92
Total amount for fiscal year	11,481.90
Less school orders paid	9,832.61
	<hr/>
Balance on hand June 30, 1947	\$ 1,649.29

ESTELLA C. AKERS

June 30, 1947

District Treasurer

DETAILED STATEMENT OF RECEIPTS

Date—1946

State of N. H. tuition and transportation		
Millsfield Balance 1945-46	\$	210.53
July 8, 1947 Wentworth Location 1945-46	348.00	
July 18, 1946 Wentworth Loc. Bal. 1945-46	128.00	
Nov. 20, 1946 Selectmen, taxation for 1946	1,000.00	
Dec. 6, 1946 Selectmen, taxation 1946	1,000.00	
Jan. 1, 1947 Town of Magalloway Plant. tuition	204.00	
Jan. 13, 1947 Town of Wentworth Loc. tuition	454.00	
Jan. 18, 1947 Selectmen, taxation 1946	3,000.00	
Jan. 18, 1947 Selectmen, dog tax	24.00	
Feb. 24, 1947 McMillian Co., refund on books	5.59	
May 17, 1947 Selectmen, taxation 1946	1,000.00	

May 29, 1947 Magalloway Plant. tuition.	170.00
May 29, 1947 State of N. H. tuition and transportation Millsfield 1946-47	122.90
June 16, 1947 Selectmen, taxation 1946	1,500.00
June 27, 1947 State of N. H. tuition and Transp. Millsfield 1946 47	122.90
Total Receipts during year	<u>\$ 9,289.92</u>

AUDITOR'S REPORT

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the Treasurer of the School District of Errol, of which the above is a true summary for the fiscal year ending June 30, 1947, and find them correct in all respects.

NORMAN O. THURSTON

July 1, 1947

Auditor

FINANCIAL STATEMENT

For the Fiscal Year Ended June 30, 1947

RECEIPTS

Income from local taxation:

Support of schools, tuition, salaries, debt and interest and other statutory obligations	\$ 7,500.00
--	-------------

From sources other than taxation:

Dog licenses	24.00
Elementary school tuition	1,760.33
Other receipts	5.59

Total	<u>1,789.92</u>
-------	-----------------

Total receipts from all sources	<u>9,289.92</u>
---------------------------------	-----------------

Cash on hand beginning of year, July 1, 1946	2,191.98
Grand Total	<u>\$11,481.90</u>

PAYMENTS

Administration:	Total Amount	Gen. Expense	High School	Elem. School
Salaries of				
Dist. officers	\$ 114.56	114.56		
Supt. excess salary	282.78	282.78		
Exp. of Adm.	98.44	98.44		
Instruction:				
Teachers' Salaries	4,781.92		975.92	3,806.00
Textbooks	268.84		36.42	232.42
Scholars' supplies	169.30		16.25	153.05
Flags and appurtenances	14.36		1.79	12.57
Other Exp. of Inst.	93.45		10.54	82.91
Operation and Maintenance of School Plant:				
Janitor service	600.00		75.00	525.00
Fuel	386.23		48.26	337.97
Water, light, jan. sup.	118.67		14.91	103.76
Minor rep. and exp.	293.59		36.95	256.64
Auxiliary Agencies:				
Medical Inspection	135.00		16.88	118.12
Transportation	1,953.00		154.50	1,798.50
Diplomas	1.70		1.70	
Fixed Charges:				
Per Capita tax	68.00	68.00		
Supt. retirement	27.77	27.77		
Insurance	425.00	425.00		
Total payments for all purposes	\$9,832.61	1,016.55	1,389.12	7,426.94
Total cash on hand end of year, June 30, 1947				1,649.29
Grand Total				<u>\$11,481.90</u>

BALANCE SHEET

Assets, June 30, 1947:	
Cash on hand	\$1,649.29
Accounts due District:	
Wentworth's Location	386.00
	<hr/>
Balance, June 30, 1947	2,035.26
Liabilities:	
	None
	<hr/>
Excess of assets over liabilities	\$2,035.26

AUDITOR'S REPORT

This is to certify that we have examined the books and other financial records of the school board of Errol of which this is a true summary for the fiscal year ended June 30, 1947, and find them correctly cast and properly vouched.

NORMAN O. THURSTON

June 30, 1947 Auditor

DETAILED STATEMENT OF PAYMENTS**Administration:**

Salaries of District Officers:	
Zillah M. Thurston	\$40.00
Dorothy Campbell	20.00
Shirley E. Hawkins (7 months)	14.56
Estella C. Akers	20.00
Arline M. Gray	5.00
Norman O. Thurston	5.00
Superintendent's Excess Salary	282.78
School Census	10.00
Expense of Administration	98.44
	<hr/>

495.78

Instruction:**Teachers' Salaries:**

Robert G. Owens, headmaster	1,800.00	
Esther H. Bean	1,300.00	
Shirley E. Hawkins	1,350.00	
Substitutes	331.92	
		<hr/>
		4,781.92

Textbooks	268.84	
Scholars' Supplies	169.30	
Other expenses of instruction	107.81	
		<hr/>
		545.95

Operation and Maintenance of School Plant:

Janitor Service	600.00	
Fuel	386.23	
Water, light, janitor supplies	118.67	
Minor repairs and expenses	293.59	
		<hr/>
		1,398.49

Auxiliary Agencies:

Medical Inspection,		
Nellie E. Stone, R. N.	135.00	
Transportation		
Harry E. Little	1,215.00	
Dwight C. Thurston	738.00	
Diplomas	1.70	
		<hr/>
		2,089.70

Fixed Charges:

Per Capita Tax	68.00	
Retirement	27.77	
Insurance	425.00	
		<hr/>
		520.77

Total		<hr/>
		\$9,832.61

BUDGET FOR 1948-1949

**DETAILED STATEMENT OF PROPOSED
EXPENDITURES**

Support of Schools:	High Sch.	Elem.	Total
Teachers' salaries	\$2,700.00	6,200.00	8,900.00
Text books	36.74	127.73	164.47
Scholar's supplies	64.46	139.92	204.38
Flags & appurtenances	5.00	5.00	10.00
Other exp. of instruction	25.00	75.00	100.00
Janitor service	200.00	500.00	700.00
Fuel	150.00	300.00	450.00
Water, light, janitor's supplies	75.00	175.00	250.00
Minor repairs and exp.	125.00	575.00	700.00
Health supervision: (medical inspection)	25.00	125.00	150.00
Transportation of pupils	300.00	2,000.00	2,300.00
New equipment	75.00	25.00	100.00
Other spec. activities	75.00	75.00	150.00
Total	\$3,856.20	10,322.65	14,178.85

Other Statutory Requirements:

Salaries of District Officers	190.00
Truant officer and school census	10.00
Payment of high school tuition	580.00
Supt's excess salary	311.20
Per capita tax	64.00
Expense of administration	244.14
Employees retirement	27.42
Insurance	50.00
Total	1,476.76
Total amount required to meet School Board's budget	\$15,655.61

ESTIMATED INCOME OF DISTRICT

Balance June 30, 1948 (estimate)	
State Aid	\$400.00
Dog tax (estimate)	25.00
High school tuition	
Elementary tuition (estimate)	1,000.00
	<hr/>
Deduct total estimated income (not raised by taxation)	1,425.00
	<hr/>
Assessment required to balance School Board's Budget	\$14,230.61

Respectfully submitted,

IVAN ARNO
ZILLAH M. THURSTON
DOROTHY Y. CAMPBELL

School Board

In order that a better picture may be had of the district's finances, we are showing the exact expenditures for 1946-1947, our estimate for 1947-1948 and the proposed budgets for a four teacher school (High School), and a three teacher school (Elementary School) for 1948-1949.

	Expend. 1946-47	Estimate 1947-48	1948-49 high sch.	1948-49 elem. sch.
Salaries of dist. officers	104.56	115.00	190.00	190.00
Supt's salary	282.78	228.40	311.20	311.20
Truant officer & census		10.00	10.00	10.00
Exp. of admin.	108.44	199.57	244.14	244.14
	<hr/>	<hr/>	<hr/>	<hr/>
Administration	495.78	552.97	755.34	755.34

Teachers' salaries	4,781.92	5,700.00	8,900.00	6,700.00
Text books	268.84	150.00	164.47	127.73
Scholars' supplies	169.30	200.00	204.38	139.92
Flags & appurtenances		10.00	10.00	10.00
Other exp. of instruction	107.81	75.00	100.00	75.00
<hr/>				
Instruction	5,327.87	6,135.00	9,378.85	7,052.65
<hr/>				
Janitor service	600.00	700.00	700.00	700.00
Fuel	386.23	450.00	450.00	450.00
Water, light & Janitors supplies	118.67	200.00	250.00	250.00
Minor repairs	293.59	600.00	700.00	700.00
<hr/>				
Operation & maintenance	1,398.49	1,950.00	2,100.00	2,100.00
<hr/>				
Medical insp	135.00	150.00	150.00	150.00
Transport.	1,953.00	2,000.00	2,300.00	2,100.00
Other spec. activities	1.70	150.00	150.00	150.00
Elementary school tuition		125.00	580.00	1,885.00
<hr/>				
Auxiliary Agencies	2,089.70	2,425.00	3,180.00	4,285.00
<hr/>				
Pep capita tax		62.00	64.00	64.00
Insurance	425.00	125.00	50.00	50.00
Employees retire.	95.77	124.38	27.42	27.42
<hr/>				
Fixed charges	520.77	311.38	141.42	141.42
<hr/>				
New equip.			100.00	100.00
<hr/>				
Total	9,832.61		15,655.61	14,434.41
<hr/>				
Cash on hand	2,191.98	1,649.29		
From town approp.	7,500.00	8,996.78	14,230.61	13,009.41

From dog tax	24.00	25.00	25.00	25.00
State aid		419.12	400.00	400.00
Federal aid				
Tuition	1,760.33	1,000.00	1,000.00	1,000.00
School Supplies	5.59			
<hr/>				
	11,481.90	12,090.19	15,655.61	14,434.41

REPORT OF THE SUPERINTENDENT OF SCHOOLS

1947-1948

I herewith submit my first annual report of the Errol School District.

Pupil Enrollment

The grade distribution in the Errol Central School as of September, 1947, is as follows:

Grade	Errol	Went. Loc.	Mills- field	Total
1	9	0	1	10
2	2	3	0	5
3	4	1	0	5
4	5	2	0	7
5	4	0	0	4
6	9	1	0	10
7	4	1	0	5
8	3	1	1	5
9	6	0	0	6
10	0	2	0	2
<hr/>				
Totals	46	11	2	59

The following pupils had a record of perfect attendance: Nancy Hawkins, Sherry Lane, Donna Travers, and Eugene Verratti.

Teaching Staff

Mr. William E. Bigelow was appointed to the position of Headmaster to succeed Mr. Robert Owens. Mr. Bigelow, a graduate of Plymouth Teachers' College, came to Errol from Center Sandwich, M. H., where he taught in the elementary school.

Mrs. Esther Bean and Mrs. Shirley Hawkins returned to teach in the primary and intermediate grades.

General Information

The regular work of the school in all grades has progressed steadily and effectively. Despite the shortage of one teacher in the ninth and tenth grades, the minimum standards were achieved through the conscientious effort of Mr. Bigelow and the high school program was approved by the State Department of Education.

Through the assistance of the Parent Teachers Association, who contributed generously towards the purchase of a new 16 m.m. projector, the pupils are now assured the many advantages of educational films which will aid in the entire learning process as well as providing wholesome entertainment.

One of the outstanding and most important features of the school program has been the addition of a hot lunch program, which provides for a well balanced, nutritious meal for 20 cents. This low price is made possible through federal subsidization of 9c per meal per child. Out of a total enrollment of 59 pupils, between 50 and 55 pupils eat regularly at the School Cafeteria under teacher supervision where the children learn the importance of eating the right kind of foods, good table manners, and the development of habits of consideration for others.

Much credit is due the School Board and interested parents for their efforts in aiding in the establishment of the school lunch program.

A testing program has been planned and is being carried out with a view toward the achievement of a better and more complete understanding of each pupils weaknesses and capabilities so that the teaching of each individual may be more effective.

New text books were purchased for most grades and most of the out-moded books have now been replaced.

Recommendations and Conclusions

Once again the problem of including the ninth and tenth grades in the Central School must be decided. The complete budgets for grades one through ten and grades one through eight have been included in this report so that you may compare the cost of education to Errol for either program.

Because of the difficulty in obtaining labor, very little repair work was done on the school this year. The school house should be painted and minor repairs made.

A health program is one of the most essential parts of the school program. Each pupil should be thoroughly examined by a school physician at least once a year and treatments and corrections made whenever necessary. Provision should also be made for complete dental inspections for all children.

In closing I wish to express my appreciation to the School Board for their help in the administration of school affairs, to the residents of the town for their efforts in behalf of education and to the teachers for their loyal and conscientious service.

Respectfully submitted,

DAVID APPLETON

Superintendent of Schools

September

8 9 10
 13 14 15 16 17 17
 20 21 22 23 24
 27 28 29 30

October

1
 4 5 6 7 8
 11 12 13 14 15 21
 18 19 20 Tea. Con.
 25 26 27 28 29

November

1 2 3 4 5
 8 9 10 18
 15 16 17 18 19
 22 23 24 Tea. Con.
 29 30

December

1 2 3
 6 7 8 9 10 16
 13 14 15 16 17
 20 21 22 Tea. Con

January

3 4 5 6 7
 10 11 12 13 14 21
 17 18 19 20 21
 24 25 26 27 28
 31

 93
February

1 2 3 4
 15 7 8 9 10 11
 14 15 16 17 18
 (Mid-Winter Vac.)
 28

March

1 2 3 4
 7 8 9 10 11
 23 14 15 16 17 18
 21 22 23 24 25
 28 29 30 31

April

1
 16 4 5 6 7 8
 11 12 13 14 15
 (Spring Vacation)
 25 26 27 28 29

May

2 3 4 5 6
 21 9 10 11 12 13
 16 17 18 19 20
 23 24 25 26 27
 31

June

1 2 3
 12 6 7 8 9 10
 13 14 15 16

 87

VITAL STATISTICS

Marriages

At Gorham, N. H. March 11th, 1947, Phyllis Eleanor Jackson and Forest Preston Quimby.

At Magalloway Plantation, Maine, June 15th, 1947, Virginia Mabel Cameron and Clifford Ellis Lane.

At Errol, N. H., August 17th, 1947, Reta Mary Little and Haig Charles Kalligian.

Births

At Millsfield, N. H., April 9th, 1877, (delayed) Oliver Ditson Welsh. Fathers name John Welsh. Mother's name Isabel Merchant.

At Errol, N. H., February 7th, 1874, (delayed) William Franklin Staples. Father's name William H. F. Staples. Mother's name Catherine Staples.

At West Stewartstown, N. H., June 24th, 1946, Paul Edward Thurston. Father's name Norman Olson Thurston. Mother's name Eunice Merita Linnell.

At Berlin, N. H., September 3rd, 1947, Martin Van Buren Ferren. Father's name Dennis Jared Ferren. Mother's name Jennie Florence Parker.

Deaths

At Norwalk, Conn., January 31st, 1947, Henry Haswell Nadig, age 70 years, 6 months, 15 days.

At West Stewartstown, N. H., February 24th, 1947, Baby Hawkins.

At West Stewartstown, N. H., April 9th, 1947, Clayton A. Turner, age 48 years, 5 months, 3 days.

At Errol, N. H., April 22, 1947, Mary Harper, age 78 years, 1 month, 17 days.

At West Stewartstown, N. H., May 21st, 1947, Frank Jipson, age 88 years, 1 month, 21 days.

At West Stewartstown, N. H., June 29th, 1947, Mary E. McWilliams, age 73 years, 4 months, 2 days.

At Errol, N. H., September 29th, 1947, Archie Travers, age 74 years, 10 months, 29 days.

At Errol, N. H., December 24th, 1947, Alexander F. McPherson, age 78 years.

